RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

Integrity programs in micro and small companies, a comparative study between the Brazilian Anti-Corruption Law and the effective compliance guidelines of the United States

Ricardo Mussi Pereira Paiva
Bachelor of Laws from the Pontifical Catholic University of Paraná (PUCPR). Specialist in Tax Law and Tax Procedural Law from PUCPR. Improvement in Civil Procedural Law from the Brazilian Institute of Legal Studies (IBEJ). Postgraduate student in Real Estate Law from PUCPR. Lawyer registered with the Brazilian Bar Association, Paraná Section.

ABSTRACT
The article examines how Brazilian and U.S. law treat the integrity programs of micro and small companies, based on the hypothesis that compliance models were designed for large organizations and only then incompletely adapted to smaller companies. The research adopts a qualitative approach, of a theoretical nature and exploratory character, with a literature review and comparative documentary analysis of Law No. 12,846/2013, Decrees No. 8,420/2015 and No. 11,129/2022, Joint Ordinance CGU/SMPE No. 2,279/2015 and Law No. 14,133/2021, on the one hand, and Chapter 8 of the Federal Sentencing Guidelines, the guidelines of the Department of Justice and the guide on the Foreign Corrupt Practices Act, on the other. The theoretical framework combines the theory of responsive regulation, the economic analysis of corporate responsibility, the theory of agency, and the literature on ethics in small businesses. The results indicate that Brazil initially adopted an enumerative model, with express exemption of parameters, and started to delegate the simplification to the Office of the Comptroller General of the Union, while the United States follows a principled model, which requires the same degree of commitment and admits less formality. It is concluded that both systems recognize proportionality, but lack clear criteria to prove effectiveness in informal structures, which exposes small companies to the risk of merely cosmetic compliance.
Keywords: Compliance. Integrity program. Micro and small companies. Anti-Corruption Law. Comparative law.

1 INTRODUCTION

The expansion of integrity programs in recent decades is usually narrated from the major corporate scandals and the regulatory responses they provoked. This narrative, although correct in its general outlines, leaves in the background an elementary fact of the Brazilian and North American economy, which is the numerical predominance of small businesses. In Brazil, micro and small companies accounted for about 27% of the Gross Domestic Product in 2011, according to a study by Sebrae (2014), and in the United States, the Office of Advocacy of the Small Business Administration estimates that small companies correspond to 99.9% of the country's businesses and employ 45.9% of workers (ESTADOS UNIDOS, 2024b). When anti-corruption legislation starts to reward the existence of internal prevention mechanisms, the question of how these requirements reach companies without specialized departments, without councils and often without separation between ownership and management ceases to be marginal and starts to occupy the center of the debate.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

Law No. 12,846/2013 instituted in Brazil the objective, administrative, and civil liability of legal entities for harmful acts against the public administration, national or foreign, and included among the criteria for dosimetry sanctions the existence of internal integrity mechanisms and procedures (BRASIL, 2013). The model dialogues with the North American experience, in which Chapter 8 of the Federal Sentencing Guidelines, in force since 1991, consolidated the idea that an effective compliance program can reduce the penalty imposed on the organization (ESTADOS UNIDOS, 2024c). The two legal systems, however, are based on different traditions, one of an administrative nature and the other of a criminal nature, and react differently to the problem of business size. This difference justifies a comparative analysis that goes beyond the normative description and examines the theoretical foundations that support each solution.

The objective of this article is to investigate whether the Brazilian and North American regimes offer an adequate treatment to the integrity programs of micro and small companies, in the light of the literature on regulated self-regulation, economic analysis of corporate responsibility and ethics in small organizations. The working hypothesis is that both systems were designed from the paradigm of the large corporation and that the proportionality clauses introduced later do not solve the main difficulty of smaller companies, which is to demonstrate the effectiveness of controls that work informally. The text is organized into six development sections, which deal with the theoretical foundations, the specificity of small companies, the Brazilian regime, the North American model, the comparison between both and the problem of effectiveness, followed by the conclusions.

2 METHODOLOGY

The research adopts a qualitative approach, of a theoretical nature and exploratory and descriptive character. The choice is justified by the object, which does not include direct statistical measurement, since there are no consolidated public databases on the evaluation of integrity programs of micro and small companies in administrative liability proceedings in Brazil, nor on the application of the interpretative note related to small organizations in North American sentences. The study seeks, therefore, to understand the rationality of the two regimes and to confront it with the specialized literature, instead of empirically testing the performance of concrete companies, an option that would require access to confidential or non-systematized data.

The technical procedure combines literature review and document analysis. The literature review focused on reference works and articles in the fields of regulation, corporate law, economic criminology and business ethics, published in recognized academic journals and publishers, with

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

emphasis on the works of Ayres and Braithwaite (1992), Parker (2002), Arlen and Kraakman (1997), Krawiec (2003), Treviño et al. (1999) and Spence (1999, 2016). The documentary analysis covered, in Brazil, the Federal Constitution, Complementary Law No. 123/2006, Law No. 12,846/2013, Decrees No. 8,420/2015 and No. 11,129/2022, CGU/SMPE Joint Ordinance No. 2,279/2015, Law No. 14,133/2021, and the guidance publications of the Office of the Comptroller General of the Union and Sebrae. In the United States, the United States Sentencing Commission's Guidelines Manual, the Department of Justice's Evaluation of Corporate Compliance Programs, the Department of Justice-the Securities and Exchange Commission's joint guide on the Foreign Corrupt Practices Act, the text of the law itself, the Caremark case decision, and data from the Office of Advocacy were examined.

The comparative method followed the functional perspective, which starts from a common problem and investigates how each legal system solves it, without assuming equivalence between institutes that carry similar names. The problem chosen was the adaptation of compliance requirements to the size of the organization. For each system, the nature of the liability, the legal effect of the program, the proportionality criteria, the examples of simplification admitted and the type of evidence required were identified, categories that guided the construction of the comparative table presented in the section 7.

Like all documentary research, the study has limitations that should be made explicit. The first stems from the normative dynamics, since both the guidelines of the Office of the Comptroller General of the Union and those of the U.S. Department of Justice are frequently revised, which requires considering the versions in force at the time of writing. The second results from the absence of public empirical data on the evaluation of programs in small companies, which limits the conclusions to the normative and theoretical level. The third concerns the difference in nature between the regimes compared, which imposes caution in the transposition of conclusions from one system to the other. These limitations do not compromise the proposed objective, but delimit the scope of the inferences.

3 THEORETICAL FOUNDATIONS OF REGULATED SELF-REGULATION

Sutherland, who coined the expression white-collar crime at a 1939 conference and developed it in a work published a decade later (SUTHERLAND, 1949), demonstrated that delinquency was not a phenomenon restricted to the less favored social classes and that business organizations themselves could be the environment in which illicit conduct was learned, tolerated and reproduced. The

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

contribution shifted the attention of the isolated individual to the organizational structure. Decades later, Coffee (1981) recovered a maxim attributed to the English jurist Edward Thurlow to examine the classic dilemma of corporate punishment, according to which the company has neither a soul to be condemned nor a body to be punished, so that the pecuniary penalties fall on shareholders, employees and creditors who often did not participate in the unlawful act. From this diagnosis arises the search for mechanisms that act before the infraction, within the organization itself, and not only after it.

The economic analysis of law provided the framework that allowed transforming this intuition into public policy. Becker (1968) described the decision to commit an offense as a rational calculation that considers the probability of detection and the severity of the sanction, which suggests that the legislator can calibrate both to achieve an optimal level of deterrence. Arlen (1994) showed, however, that the strict liability of the company can produce perverse effects, because when the organization invests in monitoring and discovers irregularities, it increases the probability of being punished, which discourages precisely the behavior that the legislator wants to promote. The solution proposed by Arlen and Kraakman (1997) was the adoption of composite regimes, in which the company remains liable, but receives a significant reduction in the sanction when it demonstrates that it has monitored, communicated and cooperated with the authorities.

The theory of responsive regulation, developed by Ayres and Braithwaite (1992), added an institutional dimension to this debate. The authors proposed a pyramid of supervision based on persuasion and self-regulation, reserving the most severe sanctions for agents who do not respond to cooperative strategies. At the center of the model is the idea of imposed self-regulation, in which the State requires the company to develop its own internal rules, but retains the power to evaluate them and punish their non-compliance. Parker (2002) deepened this line by defending the notion of meta-regulation, according to which the role of the law is not to dictate detailed conduct, but to induce organizations to develop internal capacities for self-control and responsibility, open to external scrutiny.

A third theoretical axis comes from the theory of agency. Jensen and Meckling (1976) described the firm as a set of contracts in which the interests of owners and managers diverge, generating monitoring costs, guarantees, and residual losses. From this perspective, the integrity program can be understood as a mechanism for reducing agency costs, which aligns the behavior of managers and employees with the interests of the organization and legal requirements. Miller (2014) systematized this approach by treating governance, risk management, and compliance as interconnected functions of corporate law, and Griffith (2016) argued that compliance has become a form of governance imposed by the

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

State, which shapes the internal structures of companies as much as traditional corporate rules. Baer (2009) examined, in the same sense, the way in which the policy of state persecution began to guide the structure and content of corporate compliance programs.

The joint examination of these currents reveals a common trait that is of direct interest to the present study. All of them presuppose, to a greater or lesser extent, the existence of a complex organization, with separation between ownership and control, administrative hierarchy, multiple decision-making levels, and sufficient resources to maintain specialized functions. The regulatory pyramid presupposes an interlocutor capable of responding institutionally, the regime composed of Arlen and Kraakman tends to suppose monitoring structures capable of being demonstrated before authority, and the theory of agency starts from the dissociation between those who hold capital and those who manage. In micro and small enterprises, these assumptions are often not verified, because the owner is usually also the manager, the hierarchy is short, and controls depend on personal supervision. This observation opens the way to examine the small enterprise as its own analytical category, and not as a reduced version of the large corporation.

4 THE SMALL BUSINESS AS ITS OWN ANALYTICAL CATEGORY

The article by Welsh and White (1981), published in the Harvard Business Review, became an obligatory reference when it stated that a small company is not a large company in miniature. The authors identified in small companies a condition that they called poverty of resources, characterized by operating in fragmented sectors with many competitors, by limited capital, by greater vulnerability to external changes and by dependence on the owner's time and attention. From this condition it follows that management principles designed for large organizations cannot simply be reduced in scale, because small companies face qualitatively different constraints. The observation, although formulated in the field of management, has evident consequences for compliance, whose reference models were elaborated based on the needs and capabilities of large companies.

In the field of business ethics, Spence (1999) found that the academic literature developed almost entirely from the study of large corporations and that ethics in small businesses has its own characteristics. Among them, the author highlighted the centrality of the personal values of the owner-manager, the predominance of informal and trusting relationships, the scarcity of time for activities that are not directly productive, and the distrust of bureaucratic instruments. In a later work, Spence (2016) proposed the revision of two central theories of social responsibility, the stakeholder theory and Carroll's pyramid, based on the reality of small businesses and based on the ethics of care, arguing

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

that personal and proximity relationships occupy a place in these businesses that traditional models do not capture. Murillo and Lozano (2006), when interviewing managers of small and medium-sized companies, found that many responsible practices existed without a formal label, integrated into the routine and culture of the business.

The economic relevance of the segment reinforces the need for specific treatment. The Federal Constitution established as a principle of the economic order the favored treatment for small companies incorporated under Brazilian laws and headquartered in the country, in article 170, item IX, and determined, in article 179, that the Union, the States, the Federal District and the Municipalities provide this segment with differentiated legal treatment, aiming to simplify its administrative, tax, social security and credit obligations (BRASIL, 1988). Complementary Law No. 123/2006 concretized this command and defined as a microenterprise the legal entity with annual gross revenue equal to or less than R$ 360,000.00 and as a small company that with revenues greater than this amount and equal to or less than R$ 4,800,000.00 (BRASIL, 2006). In the United States, the Office of Advocacy counts about 34.8 million small businesses, considering as such, for statistical purposes, those with less than 500 employees (UNITED STATES, 2024b).

The regulatory burden on these companies tends to be proportionally greater. Crain and Crain (2010), in a study funded by the Office of Advocacy, estimated that the cost of federal regulations per employee reached US$ 10,585 in companies with less than 20 employees, a value about 36% higher than that borne by large companies. The methodology of the study was questioned by the Congressional Research Service, especially regarding the use of a World Bank regulatory quality index in estimating the costs of economic regulation (COPELAND, 2011), which recommends caution with absolute values. Even so, the conclusion that fixed compliance costs weigh more heavily on smaller organizations is supported by the logic of economies of scale. Integrity programs involve significant fixed costs, such as the preparation of codes, training, maintenance of reporting channels, and the hiring of specialized professionals, which are not diluted when revenues and the number of employees are reduced.

The governance structure of small businesses also modifies the nature of risks. As the theory of agency presupposes the separation of ownership and control (JENSEN; MECKLING, 1976), its application to companies managed by the owner itself requires adjustments, as the central conflict is no longer between shareholders and managers and starts to involve, above all, the relationship between the owner, its few employees and the third parties with whom it negotiates. The risk of corruption, in this context, is concentrated in well-identifiable points of contact, such as obtaining licenses and permits, submitting to inspections, paying taxes and participating in public contracts. It is not by chance that

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

the CGU/SMPE Joint Ordinance No. 2,279/2015 requires small companies to describe, in their profile report, the degree of relationship with the public sector and the use of intermediaries (BRASIL, 2015b). Informality, therefore, does not equate to the absence of control, but requires different criteria for this control to be recognized.

5 THE INTEGRITY PROGRAM IN THE BRAZILIAN LEGAL SYSTEM

Law No. 12,846/2013 is part of an international movement to combat transnational corruption that has in the Convention of the Organization for Economic Cooperation and Development on Combating Bribery of Foreign Public Officials in International Business Transactions, enacted in Brazil by Decree No. 3,678/2000, one of its main milestones (BRASIL, 2000). The law established, in its article 2, the strict liability of legal entities in the administrative and civil spheres, dispensing with the demonstration of intent or fault of the organization. The doctrine dedicated extensive comments to the law, such as those by Carvalhosa (2015) and those gathered in the work coordinated by Di Pietro and Marrara (2017), which examine the nature of liability, the administrative process and the sanctioning mechanisms of the law. As liability does not depend on fault, the organization cannot remove the sanction by claiming diligence, and

The Integrity Program becomes the main instrument available to modulate the consequences of accountability.

The administrative sanctions provided for in article 6 of the law include a fine of 0.1% to 20% of the gross revenue of the last fiscal year prior to the initiation of the proceeding, excluding taxes, and the extraordinary publication of the condemnatory decision. When it is not possible to use the billing criterion, the fine varies from R$6,000.00 to R$60,000,000.00 (BRASIL, 2013). Article 7 lists the elements that must be considered in the application of sanctions, including the economic situation of the offender, in item VI, and the existence of internal mechanisms and procedures for integrity, auditing and incentive to report irregularities, as well as the effective application of codes of ethics and conduct, in item VIII. The program, therefore, does not exclude liability and acts only as a mitigating circumstance in the dosimetry, alongside factors such as the seriousness of the infraction, the advantage obtained and cooperation with the authorities.

The first regulation of the law, Decree No. 8,420/2015, detailed in its article 42 sixteen parameters for the evaluation of integrity programs, ranging from the commitment of senior management to continuous monitoring, including risk analysis, internal controls, reporting channels and diligences

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

on third parties (BRASIL, 2015a). Paragraph 3 of this article provided that, in the evaluation of micro and small companies, formalities would be reduced and parameters related to the extension of policies to third parties, periodic risk analysis, independence of the responsible body, reporting channels, diligences on third parties, verification in corporate transactions and continuous monitoring would not be required. Joint Ordinance CGU/SMPE No. 2,279/2015 complemented the regime by admitting simpler measures with less formal rigor, provided that they are appropriate to the company's profile, and by requiring the submission of a profile report and a compliance report (BRASIL, 2015b).

Decree No. 11,129/2022 revoked the previous regulation and reorganized the matter. Its article 56 defined the integrity program as the set of internal mechanisms and procedures aimed not only at preventing, detecting, and remedying deviations, but also at fostering and maintaining a culture of integrity in the organizational environment, and determined that the program be structured and updated according to the characteristics and risks of each legal entity (BRASIL, 2022). Article 57 maintained an extensive list of parameters and established, in paragraph 1, that the evaluation must consider the size and specificities of the organization, through aspects such as the number of employees, revenue, governance structure, the use of intermediaries, the sector of operation, the countries in which it operates, and the degree of interaction with the public sector. The decree raised to up to 5% the percentage of reduction of the fine resulting from the program, in article 23, item V, and attributed to the Minister of the Comptroller General of the Union, in article 67, item III, the edition of rules on the simplified evaluation of micro and small companies.

Law No. 14,133/2021 expanded the practical scope of the topic by linking the integrity program to public procurement. Article 25, paragraph 4, made it mandatory for the winning bidder to implement the program in the contracting of large-scale works, services, and supplies, within six months from the conclusion of the contract, article 60, item IV, included its development among the tie-breaking criteria, article 156, paragraph 1, item V, determined that its implementation or improvement be considered in the application of sanctions, and article 163, sole paragraph, conditioned the rehabilitation of bidders punished for certain infractions to the implementation or improvement of the program (BRASIL, 2021). Although the mandatory requirement rarely reaches small companies, the tie-breaking and rehabilitation criteria affect them directly. The Office of the Comptroller General of the Union (2015) and Sebrae (2015) have published guidance materials that translate the legal parameters into accessible language, which reveals the institutional recognition that the segment needs mediation to incorporate the requirements.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

6 THE NORTH AMERICAN MODEL OF EFFECTIVE COMPLIANCE

The U.S. experience with compliance programs predates Brazil's by several decades. The Foreign Corrupt Practices Act of 1977 made it a crime to pay advantages to foreign public officials and imposed accounting obligations on publicly-held companies (STATES
UNIDOS, 1977), but it was the entry into force of Chapter 8 of the Federal Sentencing Guidelines in 1991 that consolidated compliance as a central element of corporate criminal policy. The guidelines adopted a culpability scoring system, provided for in § 8C2.5, in which certain factors aggravate or mitigate the organization's penalty (UNITED STATES, 2024c). Among the aggravating factors is the involvement or tolerance of high-level personnel, with increases that increase according to the number of employees in the unit, and among the mitigating factors is the existence of an effective compliance and ethics program, which can reduce the score by three points, except in the cases excluded by the rule itself.

The current wording of § 8B2.1 results from the 2004 amendments, which gave autonomy to the provision and reinforced the cultural dimension of the program. The rule requires the organization to exercise due diligence to prevent and detect criminal conduct and to promote an organizational culture that encourages ethical conduct and commitment to compliance with the law. To this end, it lists seven minimum elements, which include the establishment of standards and procedures, supervision by the governance authority and senior management, the exclusion of persons with a history of unlawful conduct from positions of substantial authority, periodic communication and training, monitoring and auditing with reporting channels protected from retaliation, the consistent application of incentives and disciplinary measures, and the appropriate response to detected conduct, with the review of the program (UNITED STATES, 2024c).

The point of greatest interest for this study is in the interpretative comments on § 8B2.1. The application note on size states that small organizations must demonstrate the same degree of commitment to ethical conduct and compliance with the law that is expected of large organizations, but they can meet the requirements with less formality and fewer resources. The standard adds that, in appropriate circumstances, the use of existing resources and simple systems can demonstrate a degree of commitment that, in a large organization, would only be evidenced by formally planned systems. The examples offered are illustrative of the logic adopted, as they include direct management of the program by the governance authority itself, training through informal team meetings, monitoring through continuous circulation and observation in the work environment, the use of

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

available personnel instead of hiring their own staff, and inspiration from recognized programs of similar organizations.

The Department of Justice's guidelines complement the sentencing guidelines in the moment before the process, when the prosecutor decides whether to charge, enter into a settlement, or decline prosecution. The document Evaluation of Corporate Compliance Programs, updated in September 2024, organizes the evaluation around three questions, which ask whether the program was well designed, whether it is applied seriously and in good faith, which the document itself translates as having sufficient resources and autonomy to function, and whether it works in practice (UNITED STATES, 2024a). The text states that the evaluation is individualized and considers the company's size, industry, geographic presence, and regulatory environment, and states that it does not use any rigid formula. The guide on the Foreign Corrupt Practices Act, prepared in conjunction with the Securities and Exchange Commission, follows the same guideline by noting that small and medium-sized companies tend to have different programs from those adopted by multinationals and emphasizing the risk-based approach (UNITED STATES, 2020).

To this picture are added duties of corporate origin that reinforce the expectation of supervision. The decision of the Delaware Court of Chancery in the Caremark case, in 1996, associated the fiduciary duty of the directors with the obligation to ensure the existence of information and control systems capable of bringing relevant violations to the attention of the board (UNITED STATES, 1996). The precedent has a greater impact on companies with dispersed capital, but has contributed to spreading the perception that the absence of controls can generate personal liability. The critical literature, however, warns that the North American system favors negotiation between promoters and companies and that this dynamic favors the adoption of easily verifiable formal structures, to the detriment of real changes in behavior (KRAWIEC, 2003; LAUFER, 2006). The warning is particularly relevant for small companies, which have less capacity to document their controls and can be evaluated by standards implicitly constructed from large organizations.

7 COMPARATIVE ANALYSIS OF THE TWO REGIMES

The functional comparison between the two systems reveals, in the first place, a fundamental convergence. Both the Brazilian and the American regimes adopt the logic of imposed self-regulation described by Ayres and Braithwaite (1992), as they assign to the company the task of building its own prevention mechanisms and reserve to the State the function of evaluating them at the time of sanction. Both also come close to the logic of the composite regimes described by Arlen and

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

Kraakman (1997), maintaining the responsibility of the organization and offering a reduction in the penalty when the program is effective. The initial divergence is in the nature of liability, which in Brazil is administrative and civil, of an objective nature, and in the regime of the Federal Sentencing Guidelines it is criminal, based on the doctrine of the vicarious liability of the legal entity for the acts of its agents, without prejudice to the civil sphere exercised by the Securities and Exchange Commission within the scope of the Foreign Corrupt Practices Act.

The treatment of size is the point at which the differences become clearer, as summarized in Chart 1. In Decree No. 8,420/2015, Brazil adopted an enumerative model, which expressly indicated which parameters would no longer be required of micro and small companies, and passed, with Decree No. 11,129/2022, to a delegation model, in which size is a general evaluation criterion and simplification depends on a rule of the Office of the Comptroller General of the Union. The United States, in turn, follows a principled model, which does not dispense with any of the seven elements, but admits that they are served with less formality, and offers concrete examples of how this can occur. The difference is not only in legislative technique, as it reflects different conceptions about what should be simplified, whether the list of requirements or how to comply with them.

Chart 1 – Treatment of business size in integrity programs in Brazil and the United States

Criteria	Brazil	United States
Nature of liability	Administrative and civil, objective (Law No. 12,846/2013, art. 2)	Criminal in the Sentencing regime Guidelines, with vicarious liability of the legal entity, in addition to the civil sphere of the SEC in the FCPA
Criteria	**Brazil**	**United States**
Normative basis of the program	Law No. 12,846/2013, art. 7, VIII, and Decree No. 11.129/2022, arts. 56 and 57	Federal Sentencing Guidelines, § 8B2.1, and guidelines from the Department of Justice
Legal effect of the programme	Mitigating, with a reduction of up to 5% of the fine (Decree No. 11,129/2022, art. 23, V)	Three-point reduction in culpability score (§ 8C2.5) and influence on the decision to accuse or enter into a settlement
Carriage treatment technique	Enumerative until 2022 (Decree No	Principled, with the same seven elements and requirement of equal commitment

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

	8.420/2015, art. 42, § 3) and, later, a general criterion with delegation to CGU (art. 67, III)	
Accepted simplification	Exemption from parameters and measures with less formal rigor (Ordinance Joint Amendment No. 2,279/2015)	Less formality in the media, such as informal meetings, direct observation and use of personnel Available
Required proof	Profile report and compliance report, with documents and Records	Not specified for small organizations, evaluated Case by case

Source: prepared by the author based on Brazil (2013, 2015a, 2015b, 2022) and the United States (2020, 2024a, 2024c).

By dispensing with parameters, the original Brazilian solution offered legal certainty, since the company knew in advance what it would not be charged, but ran the risk of emptying the program precisely at the points where small companies are most vulnerable. Periodic risk analysis and diligence on third parties, waived by paragraph 3 of article 42 of Decree No. 8,420/2015, are precisely the instruments that would allow the identification of points of contact with the public sector and the use of intermediaries, which Joint Ordinance No. 2,279/2015 itself considers relevant to outline the company's profile (BRASIL, 2015a, 2015b). The North American model avoids this paradox by maintaining the requirement of all elements, but transfers to the evaluating authority a wide margin of appreciation, which reduces predictability. The logic of responsive regulation suggests that the best solution would be to combine the maintenance of essential functions with flexibility in terms of means (AYRES; BRAITHWAITE, 1992).

The magnitude of the incentives also differs. In Brazil, the reduction of up to 5% is levied on a fine calculated from gross revenue, which, for a small company, may represent a modest benefit compared to the cost of structuring and documenting the program. In the United States, a three-point reduction in the culpability score changes the multiplier applied to the base fine, and the program can influence decisions prior to the sentence, such as the execution of non-prosecution agreements or the decline of the charge (ESTADOS UNIDOS, 2024a, 2024c). In light of Arlen's (1994) analysis, this difference has relevant consequences, because the design of the incentives is decisive for the company to invest in monitoring, as a small and uncertain benefit may not compensate for the risk that the program itself will reveal irregularities. For smaller companies, whose financial margin is narrow, this equation tends to be even more unfavorable.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

The evidentiary issue completes the comparative picture and highlights a common difficulty. Joint Ordinance No. 2,279/2015 admits informal measures, but requires the company to demonstrate their operation through documents, electronic messages, minutes, reports, and other records (BRASIL, 2015b). The U.S. interpretative note accepts informal meetings and continuous observation as forms of training and monitoring, but does not clarify how these practices will be proven before the prosecutor or the judge (ESTADOS UNIDOS, 2024c). Soltes (2018) observes that the evaluation of compliance programs lacks consistent metrics and that courts and prosecutors tend to rely on formal indicators. Thus, the flexibility granted at the material level can be neutralized at the level of evidence, and the small company ends up pressured to formalize exactly what the standard allowed it to do in a simple way.

8 BETWEEN EFFECTIVENESS AND COSMETIC COMPLIANCE

The most forceful criticism of the imposed self-regulation models was formulated by Krawiec (2003), who coined the expression cosmetic compliance to designate internal structures adopted more to signal compliance to the authorities than to modify behaviors. According to the author, the asymmetry of information between companies and regulators allows organizations to implement codes, training and formal channels without changing the culture that produces the crimes, and regulators, without the means to evaluate the real effectiveness, end up rewarding the form. Laufer (2006) reached a similar conclusion when analyzing corporate criminal liability in the United States, pointing out that companies tend to invest in structures that reduce their legal exposure more than the effective risk of illegal acts. For small companies, the risk takes on its own features, as the pressure for documentation can lead to the adoption of standardized models, disconnected from the reality of the business.

Institutional theory helps to understand this phenomenon. Meyer and Rowan (1977) demonstrated that organizations often adopt formal structures as rationalized myths, which confer legitimacy in the eyes of the environment, even if they are not integrated into concrete activities, and that this dissociation between formal and practical structure is a recurrent survival strategy. DiMaggio and Powell (1983) described the mechanisms of coercive, mimetic, and normative isomorphism, by which organizations in the same field tend to become similar. The North American interpretative note itself, by suggesting that small companies be inspired by recognized programs of similar organizations, can stimulate a mimetic isomorphism that leads to the copying of models without adaptation. Edelman (2016) added that symbolic structures of conformity, once accepted by the courts, come to define the very content of the law, a phenomenon that he called legal endogeneity.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

The empirical literature on ethics programs offers indications about what makes a program effective. Treviño et al. (1999), in a survey of employees of large North American companies, found that value-driven programs, in which employees perceive a genuine commitment of leadership to ethics, produce results superior to programs guided only by legal compliance, and that the perception that the program exists to protect senior management reduces its effectiveness. Paine (1994) had already distinguished the compliance strategy, centered on the prevention of illegal conduct by the threat of sanctions, from the integrity strategy, which seeks to guide behavior by shared values. Kaptein (2015) showed that effectiveness depends not only on the number of components of the program, but on their combination and the sequence in which they are implemented.

These conclusions have direct implications for micro and small companies. If effectiveness depends above all on the credibility of leadership and the coherence between discourse and practice, the proximity between the owner and the employees can be an advantage, not a deficiency. Spence (1999) had already observed that, in small companies, the owner's personal values tend to be immediately reflected in organizational behavior, which enhances both good and bad examples. Chen and Soltes (2018) argue that many programs fail because they measure activities, such as the number of training courses conducted or policies published, instead of measuring results, such as behavior change and the reduction of risky behaviors. A results-oriented evaluation would favor small companies, whose control is exercised more by coexistence than by formal registration.

The construction of a proportional model therefore requires separating the essential functions of the program from the instruments used to fulfill them. The identification of risks, the commitment of leadership, the communication of rules, the existence of some avenue to report irregularities, and the response to detected violations are functions that no company can do without, but which can be performed by simple means. The technical standards ABNT NBR ISO 37001, on anti-bribery management systems, and ABNT NBR ISO 37301, on compliance management systems, adopt this logic by providing that the requirements are applied in a manner proportional to the size and complexity of the organization (ASSOCIAÇÃO BRASILEIRA DE NORMAS TÉCNICAS, 2017, 2021). The 2021 OECD Recommendation also encourages countries to promote awareness and adoption of compliance programs by small and medium-sized enterprises (OECD, 2021), and the manual prepared by the OECD, the United Nations Office on Drugs and Crime, and the World Bank reinforces the risk-based approach as a starting point for organizations of any size (OECD; UNODC; WORLD BANK, 2013).

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

RCMOS – Multidisciplinary Scientific Journal O Saber.
ISSN: 2675-9128. São Paulo-SP.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

9 CONCLUSION

The study started from the hypothesis that the Brazilian and North American compliance regimes were conceived from the paradigm of the large corporation and that the proportionality clauses introduced later do not solve the main difficulty of micro and small companies. The analysis of the literature and normative documents confirmed this hypothesis in its general features. The theories that underlie the imposed self-regulation, the economic analysis of corporate responsibility and the agency theory presuppose complex organizations, with separation between ownership and management, extensive hierarchy and resources for specialized functions, characteristics that are rarely found in smaller companies.

The literature on management and ethics in small businesses demonstrates that they are not reduced versions of large organizations. The poverty of resources described by Welsh and White, the centrality of owner-manager values identified by Spence, and the existence of non-formalized responsible practices observed by Murillo and Lozano indicate that small businesses require their own evaluation criteria. The disproportion of regulatory costs, although estimated by debatable methodologies, reinforces the conclusion that uniform requirements tend to burden those with fewer resources more intensely. The fact that the Brazilian constitutional order ensures differentiated treatment to this segment gives this finding a normative dimension, and not just an economic one.

In Brazil, Law No. 12,846/2013 adopted strict liability and assigned the integrity program the role of a mitigating circumstance. Decree No. 8,420/2015 and Joint Ordinance No. 2,279/2015 created an enumerative regime, which expressly waived certain parameters for micro and small companies. Decree No. 11,129/2022 replaced this technique with the general consideration of size and the delegation of the simplified assessment to the Office of the Comptroller General of the Union, while increasing the maximum percentage of fine reduction and incorporating the promotion of a culture of integrity into the definition of the program.

In the United States, the Federal Sentencing Guidelines maintain the same seven elements for organizations of any size, but allow small businesses to comply with them with less formality and fewer resources, as long as they demonstrate an equal degree of commitment. The examples offered by the interpretive note, such as informal meetings, direct observation, and the use of available personnel, express a conception that simplifies means without renouncing functions. The Department of Justice guidelines and the guide on the Foreign Corrupt Practices Act follow this line by rejecting single models and favoring the risk-based approach, asking not only whether the program exists, but whether it works in practice.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

The comparison revealed that the Brazilian enumerative solution offered predictability, but did not require instruments that would be useful precisely for the typical risks of small companies, such as risk analysis and due diligence on third parties. The North American principled solution preserves the essential functions, but transfers a large margin of appreciation to the authorities, which reduces the security of the company evaluated. The two models thus reveal complementary advantages and weaknesses, and neither of them fully achieves the balance between proportionality and effectiveness. The difference in the magnitude of the incentives aggravates the Brazilian situation, since a modest reduction in the fine may not compensate, for the small company, the cost of structuring and documenting the program.

The most relevant difficulty identified is of an evidential nature. Both systems admit informal controls, but do not define how this informality will be proven, which tends to lead small companies to formalize practices that the standard allowed them to keep simple. This tension brings the problem closer to the phenomenon described by Krawiec as cosmetic compliance, since the pressure for documentary evidence can stimulate the adoption of standardized models that are disconnected from the reality of the business, in line with the isomorphism mechanisms described by institutional theory. The empirical literature on ethics programs offers a way to overcome this impasse. If effectiveness depends above all on the credibility of leadership, on the coherence between declared and practical values, and on the measurement of results, and not on the quantity of documents, the proximity between owner and employees can be converted into an advantage. A proportional model should, therefore, require from all companies the essential functions of risk identification, leadership commitment, communication, channel for reporting and responding to violations, admitting simple means and criteria of proof compatible with lean structures.

As a research agenda, it is suggested the systematic collection of data on the evaluation of integrity programs of micro and small businesses in administrative accountability processes, the monitoring of the regulation to be issued by the Office of the Comptroller General of the Union based on article 67 of Decree No. 11,129/2022, and the carrying out of empirical studies on the perception of small entrepreneurs regarding the costs and benefits of these programs. These investigations would make it possible to verify whether the proportionality provided for in the rules translates into evaluations that are effectively adequate to the reality of smaller companies and would contribute to ensuring that compliance is no longer perceived as a privilege of large corporations.

REFERENCES

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

ARLEN, Jennifer. The potentially perverse effects of corporate criminal liability. **The Journal of Legal Studies**, Chicago, v. 23, n. 2, p. 833-867, 1994.

ARLEN, Jennifer; KRAAKMAN, Reinier. Controlling corporate misconduct: an analysis of corporate liability regimes. **New York University Law Review**, New York, v. 72, n. 4, p. 687-779, 1997.

BRAZILIAN ASSOCIATION OF TECHNICAL STANDARDS. **ISO 37001**: Anti-Bribery Management Systems: Requirements with Guidelines for Use. Rio de Janeiro: ABNT, 2017.

BRAZILIAN ASSOCIATION OF TECHNICAL STANDARDS. **ISO 37301: compliance** management systems: requirements with guidelines for use. Rio de Janeiro: ABNT, 2021.

AYRES, Ian; BRAITHWAITE, John. **Responsive regulation**: transcending the deregulation debate. New York: Oxford University Press, 1992.

BAER, Miriam Hechler. Governing corporate compliance. **Boston College Law Review**, Boston, v. 50, n. 4, p. 949-1019, 2009.

BECKER, Gary S. Crime and punishment: an economic approach. **Journal of Political Economy**, Chicago, v. 76, n. 2, p. 169-217, 1968.

BRAZIL. [Constitution (1988)]. **Constitution of the Federative Republic of Brazil of 1988**. Brasília, DF: Presidency of the Republic, 1988.

BRAZIL. Decree No. 3,678, of November 30, 2000. Promulgates the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, concluded in Paris, on December 17, 1997. **Federal Official Gazette**: section 1, Brasília, DF, 1 Dec. 2000.

BRAZIL. Complementary Law No. 123, of December 14, 2006. Establishes the National Statute of Micro and Small Enterprises. **Federal Official Gazette**: section 1, Brasília, DF, Dec. 15. 2006.

BRAZIL. Law No. 12,846, of August 1, 2013. Provides for the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign, and provides for other provisions. **Federal Official Gazette**: section 1, Brasília, DF, 2 ago. 2013.

BRAZIL. Decree No. 8,420, of March 18, 2015. Regulates Law No. 12,846, of August 1, 2013, which provides for the administrative liability of legal entities for the practice of acts against the public administration, national or foreign, and provides for other provisions. **Federal Official Gazette**: section 1, Brasília, DF, March 19, 2015a.

BRAZIL. Office of the Comptroller General of the Union; Secretariat of Micro and Small Enterprises. Joint Ordinance No. 2,279, of September 9, 2015. Provides for the evaluation of integrity programs for microenterprises and small businesses. **Federal Official Gazette**: section 1, Brasília, DF, 2015b.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

BRAZIL. Law No. 14,133, of April 1, 2021. Law of Bids and Administrative Contracts. **Federal Official Gazette**: section 1, Brasília, DF, April 1, 2021.

BRAZIL. Decree No. 11,129, of July 11, 2022. Regulates Law No. 12,846, of August 1, 2013, which provides for the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign. **Federal Official Gazette**: section 1, Brasília, DF, July 12, 2022. 2022.

CARVALHOSA, Modesto. **Considerations on the Anti-Corruption Law of legal entities**: Law n. 12.846 of 2013. São Paulo: Revista dos Tribunais, 2015.

CHEN, Hui; SOLTES, Eugene. Why compliance programs fail and how to fix them. **Harvard Business Review**, Boston, v. 96, n. 2, p. 116-125, mar./abr. 2018.

COFFEE, John C. "No soul to damn: no body to kick": an unscandalized inquiry into the problem of corporate punishment. **Michigan Law Review**, Ann Arbor, v. 79, n. 3, p. 386-459, 1981.

COMPTROLLER GENERAL OF THE UNION (Brazil). **Integrity program**: guidelines for private companies. Brasília, DF: CGU, 2015.

COPELAND, Curtis W. **Analysis of an estimate of the total costs of federal regulations**. Washington, DC: Congressional Research Service, 2011. (CRS Report R41763).

CRAIN, Nicole V.; CRAIN, W. Mark. **The impact of regulatory costs on small firms**. Washington, DC: U.S. Small Business Administration, Office of Advocacy, 2010.

DI PIETRO, Maria Sylvia Zanella; MARRARA, Thiago (coord.). **Anti-corruption law commented**. Belo Horizonte: Forum, 2017.

DIMAGGIO, Paul J.; POWELL, Walter W. The iron cage revisited: institutional isomorphism and collective rationality in organizational fields. **American Sociological Review**, Washington, DC, v. 48, n. 2, p. 147-160, 1983.

EDELMAN, Lauren B. **Working law**: courts, corporations, and symbolic civil rights. Chicago: University of Chicago Press, 2016.

ESTADOS UNIDOS. **Foreign Corrupt Practices Act of 1977**. Public Law 95-213, 91 Stat. 1494. Washington, DC: Congress, 19 Dec. 1977.

ESTADOS UNIDOS. Delaware Court of Chancery. **In re Caremark International Inc. Derivative Litigation**, 698 A.2d 959. Wilmington, 25 Sept. 1996.

ESTADOS UNIDOS. Department of Justice; Securities and Exchange Commission. **A resource guide to the U.S. Foreign Corrupt Practices Act**. 2. ed. Washington, DC: DOJ; SEC, 2020.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

ESTADOS UNIDOS. Department of Justice. Criminal Division. **Evaluation of corporate compliance programs**. Washington, DC: DOJ, Sept. 2024a.

ESTADOS UNIDOS. Small Business Administration. Office of Advocacy. **Frequently asked questions about small business**. Washington, DC: SBA, 2024b.

ESTADOS UNIDOS. Sentencing Commission. **Guidelines manual**. Washington, DC: USSC, Nov. 2024c.

GRIFFITH, Sean J. Corporate governance in an era of compliance. **William & Mary Law Review**, Williamsburg, v. 57, n. 6, p. 2075-2140, 2016.

JENSEN, Michael C.; MECKLING, William H. Theory of the firm: managerial behavior, agency costs and ownership structure. **Journal of Financial Economics**, Amsterdam, v. 3, n. 4, p. 305-360, 1976.

KAPTEIN, Muel. The effectiveness of ethics programs: the role of scope, composition, and sequence. **Journal of Business Ethics**, Dordrecht, v. 132, n. 2, p. 415-431, 2015.

KRAWIEC, Kimberly D. Cosmetic compliance and the failure of negotiated governance. **Washington University Law Quarterly**, St. Louis, v. 81, n. 2, p. 487-544, 2003.

LAUFER, William S. **Corporate bodies and guilty minds**: the failure of corporate criminal liability. Chicago: University of Chicago Press, 2006.

MEYER, John W.; ROWAN, Brian. Institutionalized organizations: formal structure as myth and ceremony. **American Journal of Sociology**, Chicago, v. 83, n. 2, p. 340-363, 1977.

MILLER, Geoffrey Parsons. **The law of governance, risk management, and compliance**. New York: Wolters Kluwer Law & Business, 2014.

MURILLO, David; LOZANO, Josep M. SMEs and CSR: an approach to CSR in their own words. **Journal of Business Ethics**, Dordrecht, v. 67, n. 3, p. 227-240, 2006.

OECD. **Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions**. Paris: OECD, 2021. (OECD/LEGAL/0378).

OECD; UNODC; WORLD BANK. **Anti-corruption ethics and compliance handbook for business**. Paris: OECD, 2013.

PAINE, Lynn Sharp. Managing for organizational integrity. **Harvard Business Review**, Boston, v. 72, n. 2, p. 106-117, mar./abr. 1994.

PARKER, Christine. **The open corporation**: effective self-regulation and democracy. Cambridge: Cambridge University Press, 2002.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.

Year VII, v.2 2026 | Submission: 03/02/2026 | Accepted: 04/07/2026 | Published: 05/10/2026

SEBRAE. **Participation of micro and small enterprises in the Brazilian economy**. Brasília, DF: Sebrae, 2014.

SEBRAE. **Build the country we want from your company**: integrity for small businesses. Brasília, DF: Sebrae, 2015.

SOLTES, Eugene. Evaluating the effectiveness of corporate compliance programs: establishing a model for prosecutors, courts, and firms. **NYU Journal of Law & Business**, New York, v. 14, n. 3, p. 965-1011, 2018.

SPENCE, Laura J. Does size matter? The state of the art in small business ethics. **Business Ethics: A European Review**, Oxford, v. 8, n. 3, p. 163-174, 1999.

SPENCE, Laura J. Small business social responsibility: expanding core CSR theory. **Business & Society**, Thousand Oaks, v. 55, n. 1, p. 23-55, 2016.

SUTHERLAND, Edwin H. **White collar crime**. New York: Dryden Press, 1949.

TREVIÑO, Linda Klebe; WEAVER, Gary R.; GIBSON, David G.; TOFFLER, Barbara Ley. Managing ethics and legal compliance: what works and what hurts. **California Management Review**, Berkeley, v. 41, n. 2, p. 131-151, 1999.

WELSH, John A.; WHITE, Jerry F. A small business is not a little big business. **Harvard Business Review**, Boston, v. 59, n. 4, p. 18-32, jul./ago. 1981.

This is an article published in open access under the CreativeCommons Attribution license, which allows use, distribution and reproduction in any medium, without restriction as long as the original work is correctly cited.